



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUPACA WATER UTILITY

Principal Office: 111 S MAIN STREET
WAUPACA, WI 54981

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SHARON NELSON of
(Person responsible for accounts)

_____, WAUPACA WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2001
(Signature of person responsible for accounts)	(Date)

CITY CLERK _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUPACA WATER UTILITY**Utility Address:** 111 S MAIN STREET
WAUPACA, WI 54981**When was utility organized?** 7/11/1897**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS SHARON NELSON**Title:** CITY CLERK**Office Address:**111 S MAIN STREET
WAUPACA, WI 54981**Telephone:** (715) 258 - 4411**Fax Number:** (715) 258 - 4418**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR ROBERT H. SCHUETTPELZ CPA**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR JAMES SMITH**Title:** CHAIRPERSON**Office Address:**111 S. MAIN STREET
WAUPACA, WI 54981**Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR ROBERT H. SCHUETTPELZ CPA**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLC
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54401**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:****Date of most recent audit report:** 2/23/2001**Period covered by most recent audit:** YEAR ENDED 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: MR DELVERN FAHSER**Title:** UTILITY SUPERINTENDENT**Office Address:**
111 S MAIN STREET
WAUPACA, WI 54981**Telephone:** (715) 258 - 4411**Fax Number:** (715) 258 - 4418**E-mail Address:**

Name of utility commission/committee: CITY OF WAUPACA PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:MR JAMES BOYER, MEMBER
MS DOROTHY PACHECO, MEMBER
MR VOLANDA PERRY, MEMBER
MS MARYKAY POEHLMAN, MEMBER
MR JAMES SMITH, CHAIRPERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	949,913	949,368	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	439,370	455,067	2
Depreciation Expense (403)	139,681	128,342	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	139,997	139,085	5
Total Operating Expenses	719,048	722,494	
Net Operating Income	230,865	226,874	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	230,865	226,874	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	53,441	23,208	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	53,441	23,208	
Total Income	284,306	250,082	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	284,306	250,082	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,842	16,394	14
Amortization of Debt Discount and Expense (428)	90	90	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	15,028	18,070	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	26,960	34,554	
Net Income	257,346	215,528	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,007,518	2,798,968	20
Balance Transferred from Income (433)	257,346	215,528	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	6,978	6,978	25
Total Unappropriated Earned Surplus End of Year (216)	3,257,886	3,007,518	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	50,211	5
INTEREST ON SPECIAL ASSESSMENTS	3,230	6
Total (Acct. 419):	53,441	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
DEPRECIATION ON METERS-PURCHASE COST CONTRIBUTED BY SEWER UTILITY	6,978	13
Total (Acct. 439)--Debit:	6,978	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	949,913	0	0	0	949,913	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	254				254	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	949,659	0	0	0	949,659	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	137,513		137,513	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	798		798	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	138,311	0	138,311	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	7,242,419	6,812,927	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,761,329	1,614,289	2
Net Utility Plant	5,481,090	5,198,638	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	5,481,090	5,198,638	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,563	13,563	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	13,563	13,563	
Investment in Municipality (123)	0	0	7
Other Investments (124)	55,930	69,746	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	69,493	83,309	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,189	823	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,070,565	731,110	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	83,674	80,989	15
Other Accounts Receivable (143)	1,599	1,257	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	15,845	38,627	18
Materials and Supplies (151-163)	36,845	32,504	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	20,764		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,230,481	885,310	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,482	4,572	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	4,482	4,572	
Total Assets and Other Debits	6,785,546	6,171,829	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,147,398	906,049	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,257,886	3,007,518	28
Total Proprietary Capital	4,405,284	3,913,567	
LONG-TERM DEBT			
Bonds (221-222)	725,699	703,571	29
Advances from Municipality (223)	376,284	440,985	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,101,983	1,144,556	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	29,878	33,989	33
Payables to Municipality (233)	63,151	24,482	34
Customer Deposits (235)			35
Taxes Accrued (236)	133,417	133,145	36
Interest Accrued (237)	15,415	17,861	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	241,861	209,477	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	38,595	28,501	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	38,595	28,501	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	997,823	875,728	49
Total Liabilities and Other Credits	6,785,546	6,171,829	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,165,788	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	76,631				7
Total Utility Plant	7,242,419	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,761,329	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,761,329	0	0	0	
Net Utility Plant	5,481,090	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,614,289				1,614,289	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	139,681				139,681	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,396				9,396	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	149,077	0	0	0	149,077	13
Debits during year						14
Book cost of plant retired	2,037				2,037	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	2,037	0	0	0	2,037	19
Balance End of Year	1,761,329	0	0	0	1,761,329	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND	13,563			13,563	2
Total Nonutility Property (121)	13,563	0	0	13,563	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	13,563	0	0	13,563	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	254	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	254	
Deductions:		
Accounts written off during the year: Utility Customers	254	5
Accounts written off during the year: Others		6
Total accounts written off	254	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	36,845	32,504	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	36,845	32,504	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 GO NOTE	90	428	4,482	1
Total			4,482	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	906,049	1
Changes during year (explain):		
INDUSTRIAL PARK ADDITIONS FOR MAINS	137,794	2
SUNRIDGE ESTATES CONSTRUCTION WORK IN PROCESS	76,631	3
INDUSTRIAL PARK ADDITIONS FOR HYDRANTS	2,671	4
INDUSTRIAL PARD ADDITIONS FOR SERVICES	24,253	5
Balance end of year	1,147,398	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SAFE DRINKING WATER FUND REVENUE BON	03/01/1999	05/01/2018	1.58%	725,699	1
Total Bonds (Account 221):				725,699	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 725,699

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1998 G.O. Promissory Note	10/01/1998	04/01/2008	4.25%	341,950	1
1995 G.O. Promissory Note	10/16/1995	10/16/2004	5.00%	34,334	2
Total for Account 223				376,284	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	133,145	1
Accruals:		
Charged water department expense	139,997	2
Charged electric department expense		3
Charged sewer department expense	3,722	4
Other (explain):		
NONE		5
Total Accruals and other credits	143,719	
Taxes paid during year:		
County, state and local taxes	133,145	6
Social Security taxes	8,471	7
PSC Remainder Assessment	1,831	8
Other (explain):		
NONE		9
Total payments and other debits	143,447	
Balance end of year	133,417	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SAFE DRINKING WATER REVENUE BOND	11,145	11,842	11,492	11,495	1
Subtotal	11,145	11,842	11,492	11,495	
Advances from Municipality (223)					
1995 STATE TRUST FUND	1,217	320	1,537	0	2
1995 G.O. Promissory Notes	1,680	631	1,882	429	3
1998 G.O. Promissory Note	3,819	14,077	14,405	3,491	4
Subtotal	6,716	15,028	17,824	3,920	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	17,861	26,870	29,316	15,415	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	875,728	0	0	0	0	875,728	1
Add credits during year:							
For Services						0	2
For Mains	122,095					122,095	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	997,823	0	0	0	0	997,823	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	103,000					103,000	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	55,930	2
Total (Acct. 124):	55,930	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	83,674	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	83,674	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	1,599	15
Total (Acct. 143):	1,599	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
SEWER SHARE OF JOINT METER COSTS	15,845	16
Total (Acct. 145):	15,845	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
WAGES	6,490	23
REIMBURSEMENT FOR DEBT PAYMENT	2,388	24
SPECIAL ASSESSMENTS FOR 2000	2,575	25
TAX EQUIVALENT FOR 1999	35,382	26
DECEMBER BILLS	16,316	27
Total (Acct. 233):	63,151	
Other Deferred Credits (253):		
NONE		28
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,989,357	0	0	0	6,989,357	1
Materials and Supplies	34,674	0	0	0	34,674	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,687,809	0	0	0	1,687,809	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	936,775	0	0	0	936,775	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,399,447	0	0	0	4,399,447	
Net Operating Income	230,865	0	0	0	230,865	8
Net Operating Income as a percent of						
Average Net Rate Base	5.25%	N/A	N/A	N/A	5.25%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,026,723	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,132,702	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,159,425	
Net Income		
Net Income	257,346	5
Percent Return on Proprietary Capital	6.19%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

SUNRIDGE ESTATES and NEW INDUSTRIAL PARK,

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

One new PSC rate order was issued December 28, 2000. The rates were effective January 15, 2001. This order authorized a change in billing PFP from the City to billing customers directly.

The Utility also filed a simplified rate case in 2000. The new rate order is dated October 5, 2000 and is effective January 15, 2001.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-18)

The addition of mains includes \$13,687 of assessments previously deferred indefinitely but paid in 2000.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 5, 2001

Ms. Sharon Nelson, City Clerk
Waupaca Water Utility
111 South Main Street
Waupaca, WI 54981-1521

2000 Analytical Review DWCCA-6280-ELE

Dear Ms. Nelson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. On page W-19, we noted that not all meters 6-inch and larger were tested in 2000. The Wisconsin Administrative Code requires meters 6-inch and larger to be tested annually. Please make every effort to test these 6-inch and larger meters or provide a schedule note in 2001 indicating why they were not tested.

2. The letter dated December 28, 2000, regarding analytical review of the 1999 annual report, recommended that allocation of costs for 1999 construction be revised because the cost of pumping equipment was not included in Account 325, Electric Pumping Equipment. Furthermore, review of page W-8 in the 2000 annual report reveals that additional costs have been charged to Account 314, Wells and Springs, and Account 321, Structures and Improvements, but there are still no costs in Account 325 for the pumps and motors at Well #7 and Well #8 at the Swan Park location (with reference to page W-15). Please submit a copy of the adjusting journal entry which will be recorded during 2001 to reclassify the cost of pumping equipment at Well #7 and Well #8 to Account 325.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\6280.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	919,911	1
Total Sales of Water	919,911	
Other Operating Revenues		
Forfeited Discounts (470)	1,615	2
Miscellaneous Service Revenues (471)	3,774	3
Rents from Water Property (472)	14,822	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,791	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	30,002	
Total Operating Revenues	949,913	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	24,375	8
Pumping Expenses (620-633)	131,201	9
Water Treatment Expenses (640-652)	25,802	10
Transmission and Distribution Expenses (660-678)	82,543	11
Customer Accounts Expenses (901-905)	23,348	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	152,101	14
Total Operation and Maintenance Expenses	439,370	
Other Operating Expenses		
Depreciation Expense (403)	139,681	15
Amortization Expense (404-407)		16
Taxes (408)	139,997	17
Total Other Operating Expenses	279,678	
Total Operating Expenses	719,048	
NET OPERATING INCOME	230,865	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,921	97,235	200,793	4
Commercial	307	89,254	107,432	5
Industrial	37	808,482	386,549	6
Total Metered Sales to General Customers (461)	2,265	994,971	694,774	
Private Fire Protection Service (462)	37		20,947	7
Public Fire Protection Service (463)	1		187,714	8
Other Sales to Public Authorities (464)	51	10,525	16,476	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,354	1,005,496	919,911	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	187,714	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	187,714	
Forfeited Discounts (470):		
Customer late payment charges	1,615	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,615	
Miscellaneous Service Revenues (471):		
RECONNECT CHARGES, MISC WELL PERMITS, MISC WATER REVENUES	3,774	7
Total Miscellaneous Service Revenues (471)	3,774	
Rents from Water Property (472):		
CELLULINK LEASE	14,822	8
Total Rents from Water Property (472)	14,822	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,791	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	9,791	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	3,700	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	8,322	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	11,538	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	815	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	24,375	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	92,598	17
Pumping Labor and Expenses (624)	19,707	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	10,873	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	3,218	23
Maintenance of Power Production Equipment (632)	1,396	24
Maintenance of Pumping Equipment (633)	3,409	25
Total Pumping Expenses	131,201	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	10,335	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	10,122	28
Miscellaneous Expenses (643)	79	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	5,266	33
Total Water Treatment Expenses	25,802	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	6,275	35
Transmission and Distribution Lines Expenses (662)	17,465	36
Meter Expenses (663)	4,974	37
Customer Installations Expenses (664)	3,725	38
Miscellaneous Expenses (665)	13,643	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	44	43
Maintenance of Transmission and Distribution Mains (673)	7,711	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	13,452	46
Maintenance of Meters (676)	5,520	47
Maintenance of Hydrants (677)	9,734	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	82,543	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	1,194	51
Customer Records and Collection Expenses (903)	21,281	52
Uncollectible Accounts (904)	254	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	619	54
Total Customer Accounts Expenses	23,348	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	65,505	56
Office Supplies and Expenses (921)	8,676	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	6,055	59
Property Insurance (924)	5,741	60
Injuries and Damages (925)	2,001	61
Employee Pensions and Benefits (926)	51,322	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,157	65
Rents (931)	6,644	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	152,101	
Total Operation and Maintenance Expenses	439,370	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		133,417	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 OF METER RELATED COST	3,722	2
Net property tax equivalent		129,695	
Social Security		8,471	3
PSC Remainder Assessment		1,831	4
Other (specify): NONE			5
Total tax expense		139,997	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220610				3
County tax rate	mills		6.012640				4
Local tax rate	mills		10.648660				5
School tax rate	mills		10.443000				6
Voc. school tax rate	mills		2.045750				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.370660				10
Less: state credit	mills		1.594400				11
Net tax rate	mills		27.776260				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.648660				14
Combined School Tax Rate	mills		12.488750				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.137410				17
Total Tax Rate	mills		29.370660				18
Ratio of Local and School Tax to Total	dec.		0.787773				19
Total tax net of state credit	mills		27.776260				20
Net Local and School Tax Rate	mills		21.881385				21
Utility Plant, Jan. 1	\$	6,812,927	6,812,927				22
Materials & Supplies	\$	32,504	32,504				23
Subtotal	\$	6,845,431	6,845,431				24
Less: Plant Outside Limits	\$	139,010	139,010				25
Taxable Assets	\$	6,706,421	6,706,421				26
Assessment Ratio	dec.		0.909170				27
Assessed Value	\$	6,097,277	6,097,277				28
Net Local & School Rate	mills		21.881385				29
Tax Equiv. Computed for Current Year	\$	133,417	133,417				30
Tax Equivalent per 1994 PSC Report	\$	117,647					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	133,417					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	20,214		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	642,936	7,703	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	320,556		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	983,706	7,703	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	515,278	52,504	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	5,899		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	284,518		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	16,234	8,650	20
Total Pumping Plant	821,929	61,154	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	2,000		22
Water Treatment Equipment (332)	78,396		23
Total Water Treatment Plant	80,396	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,138		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			20,214	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			650,639	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			320,556	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	991,409	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			567,782	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			5,899	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			284,518	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			24,884	20
Total Pumping Plant	0	0	883,083	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,000	22
Water Treatment Equipment (332)			78,396	23
Total Water Treatment Plant	0	0	80,396	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,138	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	901,606		26
Transmission and Distribution Mains (343)	2,728,032	248,108	27
Fire Mains (344)	0		28
Services (345)	422,261	24,845	29
Meters (346)	374,225	3,326	30
Hydrants (348)	217,112	3,701	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,647,374	279,980	
GENERAL PLANT			
Land and Land Rights (389)	1,500		33
Structures and Improvements (390)	105,677		34
Office Furniture and Equipment (391)	5,361	680	35
Computer Equipment (391.1)	14,864		36
Transportation Equipment (392)	84,752	3,325	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	55,553	2,056	39
Laboratory Equipment (395)	5,793		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,022		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	279,522	6,061	
Total utility plant in service directly assignable	6,812,927	354,898	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,812,927	354,898	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			901,606	26
Transmission and Distribution Mains (343)			2,976,140	27
Fire Mains (344)			0	28
Services (345)	1,254		445,852	29
Meters (346)	98		377,453	30
Hydrants (348)	685		220,128	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	2,037	0	4,925,317	
GENERAL PLANT				
Land and Land Rights (389)			1,500	33
Structures and Improvements (390)			105,677	34
Office Furniture and Equipment (391)			6,041	35
Computer Equipment (391.1)			14,864	36
Transportation Equipment (392)			88,077	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			57,609	39
Laboratory Equipment (395)			5,793	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			6,022	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	285,583	
Total utility plant in service directly assignable	2,037	0	7,165,788	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	2,037	0	7,165,788	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	258,738	2.94%	19,016	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	66,649	1.77%	5,674	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	325,387		24,690	
PUMPING PLANT				
Structures and Improvements (321)	162,696	2.43%	13,159	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	823	5.58%	329	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	168,075	4.42%	12,576	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	16,234	4.29%	882	15
Total Pumping Plant	347,828		26,946	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,665	2.50%	50	16
Water Treatment Equipment (332)	59,683	6.00%	4,704	17
Total Water Treatment Plant	61,348		4,754	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	286,204	1.86%	16,770	19
Transmission and Distribution Mains (343)	303,326	0.93%	26,524	20
Fire Mains (344)	0			21
Services (345)	115,121	2.09%	9,072	22
Meters (346)	43,010	5.00%	18,792	23
Hydrants (348)	27,886	1.59%	3,476	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	775,547		74,634	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					277,754	4
315					0	5
316					72,323	6
317					0	7
	0	0	0	0	350,077	
321					175,855	8
322					0	9
323					1,152	10
324					0	11
325					180,651	12
326					0	13
327					0	14
328					17,116	15
	0	0	0	0	374,774	
331					1,715	16
332					64,387	17
	0	0	0	0	66,102	
341					0	18
342					302,974	19
343					329,850	20
344					0	21
345	1,254				122,939	22
346	98				61,704	23
348	685				30,677	24
349					0	25
	2,037	0	0	0	848,144	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	17,523	2.27%	2,399	26
Office Furniture and Equipment (391)	4,464	5.88%	335	27
Computer Equipment (391.1)	12,884	25.00%	1,979	28
Transportation Equipment (392)	39,899	10.56%	9,125	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	21,128	5.88%	3,327	31
Laboratory Equipment (395)	5,420	5.88%	341	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	2,861	9.09%	547	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	104,179		18,053	
Total accum. prov. directly assignable	1,614,289		149,077	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,614,289		 149,077	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					19,922	26
391					4,799	27
391.1					14,863	28
392					49,024	29
393					0	30
394					24,455	31
395					5,761	32
396					0	33
397					3,408	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	122,232	
	2,037	0	0	0	1,761,329	
					0	38
	2,037	0	0	0	1,761,329	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			87,631	87,631	1
February			84,339	84,339	2
March			97,319	97,319	3
April			90,225	90,225	4
May			92,027	92,027	5
June			87,633	87,633	6
July			91,006	91,006	7
August			93,737	93,737	8
September			84,269	84,269	9
October			90,707	90,707	10
November			82,454	82,454	11
December			79,706	79,706	12
Total for year	0	0	1,061,053	1,061,053	
Less: Measured or estimated water used in main flushing and water treatment during year				1,272	13
Less: Other utility use				327	14
Other utility use explanation:					15
Water used for bleeders, tower calibration, black topping					
Water pumped into distribution system				1,059,454	16
Less: Water sold				1,005,496	17
Losses and unaccounted for				53,958	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,838	21
Date of maximum: 5/4/2000					22
Cause of maximum:					23
Foundry was working extra hours					
Minimum gallons pumped by all methods in any one day during reporting year				1,721	24
Date of minimum: 12/26/2000					25
Total KWH used for pumping for the year				1,483,439	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SOUTH WASHINGTON ST (DEEPW 2		45	8	384,000	Yes	1
BERLIN STREET (DEEPWELL)	3	68	10	482,000	Yes	2
MATHESON STREET (DEEPWELL)	4	88	8	504,000	Yes	3
CTH E (DEEPWELL)	5	84	14	1,368,000	Yes	4
CTH E (DEEPWELL)	6	75	14	1,140,000	Yes	5
SWAN PARK	7	74	8	183,000	Yes	6
SWAN PARK	8	69	8	216,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO 2	NO 3	NO 4	1
Location	SOUTH WASHINGTON	BERLIN ST	MATHESON	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1995	1962	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	435	670	700	8
Pump Motor or Standby Engine Mfr	LAYNE	I.H.	LAYNE	10
Year Installed	1951	1962	1968	11
Type	ELECTRIC	PROPANE	ELECTRIC	12
Horsepower	50	100	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 5	NO 6	NO 7	14
Location	COUNTY TRUNK E	COUNTY TRUNK E	SWAN PARK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	MUNICIPAL WELL	18
Year Installed	1970	1983	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,900	950	510	21
Pump Motor or Standby Engine Mfr	KOHLER	WAUKESHA	KOHLER	23
Year Installed	1970	1983	1999	24
Type	PROPANE	DIESEL	DIESEL	25
Horsepower	200	100	202	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO 8			1
Location	SWAN PARK			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	MUNICIPAL WELL			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	600			8
Pump Motor or Standby Engine Mfr	MUNICIPAL WELL			9
Year Installed	1999			10
Type	ELECTRIC			11
Horsepower	50			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MT TOM	MT TOM 2	SHAMBEAU HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	4
				5
Year constructed	1994	1973	1973	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	110	110	110	10
Total capacity in gallons	300,000	750,000	750,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	124	0	0	0	124
M	D	2.000	604	0	0	0	604
M	D	3.000	15,934	0	0	0	15,934
A	D	4.000	1,736	0	0	0	1,736
M	D	4.000	34,026	0	0	0	34,026
A	D	6.000	1,855	0	0	0	1,855
M	D	6.000	68,913	8	0	0	68,921
M	D	8.000	35,887	662	0	0	36,549
M	D	10.000	28,970	95	0	0	29,065
M	D	12.000	22,889	4,604	0	0	27,493
M	D	14.000	3,355	0	0	0	3,355
M	D	16.000	7,571	0	0	0	7,571
M	D	20.000	1,730	0	0	0	1,730
Total Within Municipality			223,594	5,369	0	0	228,963
M	D	20.000	9,925	0	0	0	9,925
Total Outside of Municipality			9,925	0	0	0	9,925
Total Utility			233,519	5,369	0	0	238,888

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,758	6	12	0	1,752		1
M	1.000	163	13	0	0	176		2
M	1.250	9	0	0	0	9		3
M	1.500	29	0	0	0	29		4
M	2.000	35	0	0	0	35		5
M	4.000	10	0	0	0	10		6
P	4.000	1	0	0	0	1		7
M	6.000	5	0	0	0	5		8
P	6.000	1	0	0	0	1		9
M	8.000	10	4	0	0	14		10
Total Utility		2,021	23	12	0	2,032	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,294	0	2	0	2,292	209	1
1.000	81	0	0	0	81	8	2
1.500	18	4	0	0	22	0	3
2.000	26	0	0	0	26	1	4
3.000	8	0	0	0	8	0	5
4.000	5	0	0	0	5	0	6
6.000	4	0	0	0	4	3	7
10.000	1	0	0	0	1	0	8
Total:	2,437	4	2	0	2,439	221	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,918	279	10	22	0	63	2,292	1
1.000	5	56	5	14	0	1	81	2
1.500	1	8	4	5	0	4	22	3
2.000	0	15	4	7	0	0	26	4
3.000	0	2	2	4	0	0	8	5
4.000	0	1	2	0	0	2	5	6
6.000	0	0	4	0	0	0	4	7
10.000	0	0	1	0	0	0	1	8
Total:	1,924	361	32	52	0	70	2,439	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	317	12	1		328	2
Total Fire Hydrants	317	12	1	0	328	
Flushing Hydrants						
	50				50	3
Total Flushing Hydrants	50	0	0	0	50	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	328
Number of distribution system valves end of year:	603
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

631 - HIGHER THAN NORMAL MAINTENANCE EXPENDITURES IN PRIOR YEAR

926 - CURRENT YEAR INCLUDES A RESERVE FOR VACATION BENEFITS

Water Utility Plant in Service (Page W-08)

321 - FINAL BILL FOR THE IMPROVEMENTS TO WELL 7.

343 - ADDITIONAL MAINS AT THE COST OF \$248,108 FOR THE NEW SUBDIVISION AND NEW INDUSTRIAL PARK

345 - ADDITIONAL SERVICES AT THE COST OF \$24,845 FOR THE NEW LYONS WOODLAND ESTATES AND BUFFALO RIDGE ESTATES

Water Mains (Page W-17)

THE ADDITIONAL MAINS WERE FINANCED BY \$139,700 FROM THE TIF district (municipality) AND \$103,000 PAID BY CDBG GRANT AND \$5,408 BY CUSTOMERS

Water Services (Page W-18)

NEW SERVICES WERE PAID BY TIF DISTRICT (MUNI)
